

Exhibit 6

**Supplement, dated May 7, 2008, to Official Statement,
dated April 25, 2008, relating to:**

\$908,990,000

COMMONWEALTH OF PUERTO RICO

\$735,015,000 Public Improvement Refunding Bonds, Series 2008 A

**\$173,975,000 Public Improvement Refunding Bonds, Series 2008 B
(General Obligation Bonds)**

Base CUSIP 74514L

Please note the following changes to the Official Statement, dated April 25, 2008, relating to the above bonds (all terms used below have the same meanings given to them in said Official Statement, dated April 25, 2008):

1. The first sentence under the heading “*Plan of Financing* - Refunding Plan” is deleted and in its place the following sentence is added to read as follows:

The Bonds, together with the Series 2008 C Bonds, are being issued for the purpose of refunding certain public improvement and public improvement refunding bonds of the Commonwealth (the “Refunded Bonds”) and repaying a portion of a line of credit obtained from Government Development Bank in the amount of \$87,697,139.43 (the “Line of Credit”).

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2. The table under the heading “*Plan of Financing - Refunding Plan*” is deleted and in its place the following table is added:

Public Improvement Bonds ⁽¹⁾	Principal Amount to be Refunded	Interest Rate	Maturity Date July 1,	Redemption Date	Redemption Price (% of Par)	CUSIP Number
1988A ⁽²⁾	\$ 10,740,000	(3)	2008	At maturity	N/A	7451435F0
1989A	2,880,000	(3)	2008	At maturity	N/A	7451436N2
1989A	7,000,000	(3)	2009	At maturity	N/A	7451436P7
1990	12,245,000	(3)	2008	At maturity	N/A	745144AT2
1993 ⁽²⁾	21,380,000	9.000%	2008	At maturity	N/A	745144LE3
1993 ⁽²⁾	3,560,000	9.000	2009	At maturity	N/A	745144ME2
1993 ⁽²⁾	40,680,000	9.000	2009	At maturity	N/A	745144MH6
1995	8,705,000	6.250	2009	At maturity	N/A	745144Z73
1996	9,400,000	6.000	2009	At maturity	N/A	7451444M4
1998B ⁽²⁾	10,000,000	5.750	2009	At maturity	N/A	745145FK3
1998 ⁽²⁾	9,715,000	(3)	2008	At maturity	N/A	745145EC2
1999A	9,260,000	5.250	2009	At maturity	N/A	745145HF2
2002, Series B	6,080,000	5.400	2009	At maturity	N/A	745145ZU9
Series 2003	5,105,000	3.500	2008	At maturity	N/A	7451457D8
Series 2003	5,285,000	3.800	2009	At maturity	N/A	7451457E6
Series 2003 B ⁽²⁾	360,000	3.000	2008	At maturity	N/A	745145Y22
2003, Series B	730,000	3.500	2008	At maturity	N/A	7451455V0
2003, Series B	760,000	3.800	2009	At maturity	N/A	7451455W8
Series 2003 C ⁽²⁾	36,450,000	6.000	2013	07/01/2008	100%	745145Y30
Series 2003 C ⁽²⁾	5,585,000	3.500	2014	07/01/2008	100	745145Y48
Series 2003 C ⁽²⁾	229,215,000	5.000	2018	07/01/2008	100	745145Y55
2004, Series B	1,515,000	3.500	2008	At maturity	N/A	7451456M9
2004, Series B	1,570,000	3.800	2009	At maturity	N/A	7451456N7
Series 2004 B-5 ⁽²⁾	50,000,000	ARS	2029	05/14/2008	100	7451458H8
Series 2004 B-6 ⁽²⁾	50,000,000	ARS	2029	05/16/2008	100	7451458J4
Series 2004 B-7 ⁽²⁾	61,975,000	ARS	2031	05/12/2008	100	7451458K1
Series 2004 B-8 ⁽²⁾	62,000,000	ARS	2032	06/02/2008	100	7451458L4
2005, Series B	9,825,000	3.150	2008	At maturity	N/A	74514LCK1
2005, Series B	10,130,000	3.500	2009	At maturity	N/A	74514LCL9
Series 2006 A ⁽²⁾	2,515,000	5.000	2008	At maturity	N/A	74514LGT8
2006, Series C	7,825,000	5.100	2008	At maturity	N/A	74514LKK2
2006, Series D	12,500,000	5.150	2009	At maturity	N/A	74514LKL0
Series 2006C ⁽²⁾	7,665,000	5.200	2009	At maturity	N/A	74514LKV8
2007, Series B	7,750,000	5.150	2009	At maturity	N/A	74514LLK1
Series 2007A-7 ⁽²⁾	100,000,000	ARS	2032	05/27/2008	100	745145NN3
Series 2007B ⁽²⁾	46,625,000	5.125	2009	At maturity	N/A	74514LMS3

(1) Represents the principal amount of the Refunded Bonds; Refunded Bonds for which only interest (in the amount of \$252,206,644.29) was refunded are not listed.

(2) Public Improvement Refunding Bonds.

(3) Capital Appreciation Bond.

3. The table under the heading “*Plan of Financing - Sources and Uses of Funds*” is deleted and in its place the following table is added:

Sources and Uses of Funds

Sources:

Principal amount of the Bonds	\$ 908,990,000.00
Original issue premium	4,918,914.25
Moneys from Redemption Fund	<u>157,443,501.94</u>
Total sources	<u>\$1,071,352,416.19</u>

Uses:

Deposit into the Escrow Fund for Refunded Bonds	\$ 979,085,417.16
Underwriting discount, bond insurance premium, legal, printing, and other financing expenses ⁽¹⁾	21,668,802.57
Repayment of Line of Credit	<u>70,598,196.46</u>
Total uses	<u>\$1,071,352,416.19</u>

⁽¹⁾ Includes costs of issuance associated with the conversion of certain series of public improvement and public improvement refunding bonds included in the Commonwealth’s plan of finance and the cost to the Commonwealth (approximately \$9,536,750) of terminating certain interest rate swaps originally entered into in connection with the issuance of certain of the Refunded Bonds and certain other public improvement and public improvement refunding bonds being converted to other interest rate modes and remarketed.

4. The last sentence in the fourth paragraph under the heading “*The Bonds - Debt Limitation*” is deleted.

5. The first sentence under the heading “*Underwriting*” is deleted and in its place the following sentence is added to read as follows:

The Underwriters have jointly and severally agreed, subject to certain conditions, to purchase the Series 2008 A Bonds from the Commonwealth at an aggregate discount of \$3,843,636.56 from the initial offering prices of the Series 2008 A Bonds set forth or derived from information set forth on the inside cover page hereof.

This Supplement will be filed with each NRMSIR and with the MSRB.

COMMONWEALTH OF PUERTO RICO

By: /s/ José Guillermo Dávila
Secretary of the Treasury

Dated: May 7, 2008

In the opinion of Bond Counsel, under the provisions of the Acts of Congress now in force, (i) subject to continuing compliance with certain tax covenants, interest on the Bonds will not be includable in gross income for federal income tax purposes, and (ii) the Bonds and interest thereon will be exempt from state, Commonwealth and local income taxation under existing law. However, see "Tax Matters" for a description of alternative minimum tax consequences with respect to interest on the Bonds and other tax considerations.

\$908,990,000
COMMONWEALTH OF PUERTO RICO
\$735,015,000 Public Improvement Refunding Bonds, Series 2008 A
\$173,975,000 Public Improvement Refunding Bonds, Series 2008 B
(General Obligation Bonds)

Dated: Date of Delivery

Due: July 1, as shown on the inside cover

The Bonds are issuable as registered bonds without coupons and will be initially registered only in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository for the Bonds. **Purchasers will not receive delivery of the Bonds. So long as any purchaser is the beneficial owner of a Bond, he must maintain an account with a broker or dealer who is, or acts through, a DTC Participant to receive payment of principal and interest on such Bond.** See "Book-Entry Only System" under *The Bonds*. The Commonwealth will issue a portion of the Bonds with interest rates that are fixed to maturity (the "Series 2008 A Bonds") and a portion of the Bonds with interest rates that will be periodically reset by a remarketing agent in accordance with the provisions of the Bond Resolution (the "Series 2008 B Bonds" and, together with the Series 2008 A Bonds, the "Bonds"). Series 2008 A Bonds offered hereby will be available to purchasers in denominations of \$5,000 and whole multiples thereof only under the book-entry system maintained by DTC through brokers and dealers who are, or act through, DTC Participants. Series 2008 B Bonds (prior to the time any such Series 2008 B Bonds are converted as herein described to an interest rate that is fixed to maturity) will be available to purchasers in denominations of \$100,000 and multiples of \$5,000 in excess of that amount only under said DTC book-entry system. Interest on the Bonds will accrue from their date of issuance at the annual rates described on the inside front cover, and, with respect to the Series 2008 A Bonds, will be payable semi-annually on each January 1 and July 1, commencing on January 1, 2009, and, with respect to the Series 2008 B Bonds, will be payable initially monthly, as further described herein. The Bonds are subject to redemption prior to maturity as set forth herein.

THE BONDS ARE GENERAL OBLIGATIONS OF THE COMMONWEALTH. THE GOOD FAITH, CREDIT AND TAXING POWER OF THE COMMONWEALTH ARE IRREVOCABLY PLEDGED FOR THE PROMPT PAYMENT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS. THE CONSTITUTION OF PUERTO RICO PROVIDES THAT PUBLIC DEBT OF THE COMMONWEALTH, WHICH INCLUDES THE BONDS, CONSTITUTES A FIRST CLAIM ON AVAILABLE COMMONWEALTH RESOURCES.

In connection with the Series 2008 B Bonds, the Commonwealth will obtain an irrevocable, transferable, direct-pay letter of credit (the "Letter of Credit") from Wachovia Bank, National Association, concurrently with the issuance of such Bonds. The scheduled payment of principal of and interest on the Series 2008 B Bonds will be payable from draws upon the Letter of Credit. In addition, the Tender Agent will be entitled to draw upon the Letter of Credit to pay the Tender Price of Series 2008 B Bonds that are tendered and not remarketed. The Letter of Credit may expire, subject to earlier termination under certain circumstances or extension, prior to the final maturity of the Series 2008 B Bonds. Wachovia Bank, National Association will also serve as Remarketing Agent for the Series 2008 B Bonds.

The scheduled payment of principal of and interest on a portion of the Series 2008 A Bonds when due will be guaranteed by a financial guaranty insurance policy to be issued concurrently with the delivery of such Series 2008 A Bonds by Assured Guaranty Corp.

The Series 2008 A Bonds are offered for delivery when, as and if issued and accepted by the Underwriters, subject to the approval of legality by Sidley Austin LLP, New York, New York, Bond Counsel, and certain other conditions. The Series 2008 B Bonds are offered for delivery when, as and if issued and accepted by Wachovia Capital Markets LLC, subject to the approval of legality by Sidley Austin LLP, New York, New York, Bond Counsel, and certain other conditions. Certain legal matters will be passed upon for the Underwriters by Squire, Sanders & Dempsey L.L.P., Miami, Florida. It is expected that the Bonds will be available for delivery through the facilities of DTC on or about May 7, 2008.

UBS Investment Bank
Banc of America Securities LLC
Citi
Goldman, Sachs & Co.
Merrill Lynch & Co.
Popular Securities
Santander Securities

Lehman Brothers
BBVAPR MSD
DEPFA First Albany Securities LLC
JPMorgan
Morgan Stanley
RBC Capital Markets
Scotia Capital

Wachovia Capital Markets LLC
Bear, Stearns & Co. Inc.
Eurobank MSD
Loop Capital Markets
Oriental Financial Services
Samuel A. Ramírez & Co.
Oppenheimer & Co. Inc.

COMMONWEALTH OF PUERTO RICO

**\$735,015,000 Public Improvement Refunding Bonds, Series 2008 A
(General Obligation Bonds)**

<u>Maturity July 1.</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Price or Yield</u>	<u>CUSIP</u>
2010	\$ 17,780,000	5.000%	4.000%	74514LSX6
2010	14,665,000	4.250	4.000	74514LTX5
2011	10,200,000	5.000	4.200	74514LSY4
2011	23,635,000	4.000	4.200	74514LSZ1
2012	14,375,000	5.000	4.350	74514LTA5
2012	20,785,000	4.125	4.350	74514LTB3
2013	29,770,000	5.000	4.450	74514LTC1
2013	6,840,000	4.250	4.450	74514LTD9
2014 ⁽¹⁾	36,110,000	5.000	3.760	74514LTE7
2014 ⁽¹⁾	27,360,000	4.000	3.760	74514LTF4
2015 ⁽¹⁾	50,220,000	5.000	3.910	74514LTG2
2015 ⁽¹⁾	15,995,000	4.000	3.910	74514LTH0
2016 ⁽¹⁾	53,955,000	5.000	4.050	74514LTJ6
2016	12,965,000	5.000	4.900	74514LTK3
2016 ⁽¹⁾	16,605,000	4.000	4.050	74514LTL1
2019	15,305,000	5.000	5.080	74514LTN7
2020	16,065,000	5.000	5.170	74514LTP2
2021	16,870,000	5.000	5.220	74514LTQ0
2022	17,715,000	5.000	5.270	74514LTR8
2023 ⁽²⁾	18,600,000	5.500	5.260	74514LTS6
2024	19,625,000	5.125	5.350	74514LTT4
2025	20,630,000	5.250	5.400	74514LTU1
2026	21,715,000	5.250	5.450	74514LTV9

\$28,555,000, 4.750% Term Bond Due July 1, 2018, Yield 5.000%, Initial CUSIP 74514LTM9
\$208,675,000, 5.500% Term Bond Due July 1, 2032, Yield 5.630%, Initial CUSIP 74514LTW7

**\$173,975,000 Public Improvement Refunding Bonds, Series 2008 B
(General Obligation Bonds)**

\$173,975,000⁽³⁾ Term Bond Due July 1, 2032, Price 100%, Initial CUSIP 74514LUA3

The interest rates on the Series 2008 B Bonds will be determined by the Remarketing Agent on May 6, 2008 and will be effective as of May 7, 2008. Such rate shall be the lowest rate that in the sole judgment of the Remarketing Agent would be necessary to market the Series 2008 B Bonds at par on May 7, 2008 for the period ending May 7, 2008. Thereafter, while bearing interest in a Daily Interest Rate Period, the Series 2008 B Bonds will bear interest at rates and in the manner described under "Description of the Series 2008 B Bonds" under *The Bonds*.

⁽¹⁾ Insured by Assured Guaranty Corp.

⁽²⁾ Priced to the first optional redemption date of July 1, 2018.

⁽³⁾ Bears interest initially in a Daily Interest Rate Period; Wachovia Bank, National Association, Remarketing Agent and Provider.

Commonwealth of Puerto Rico

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